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**THE STANDING  
PUBLIC ACCOUNTS COMMITTEE  
2013-2014**

**ANNUAL REPORT**

**1. REFERENCE**

The Standing Public Accounts Committee of the Cayman Islands Legislative Assembly, established under Standing Order 77, met regularly throughout the reporting period to consider and deal with the following matters:

- Review and approve monthly invoices submitted for payment by the Office of the Auditor General
- Consider and report on Reports of the Office of the Auditor General that were prepared and submitted by the Auditor General and his office
- Review and approve the Annual Budget Statement and Annual Plan and Estimates of the Office of the Auditor General

Details of all matters to come before the Committee for consideration are disclosed in the Minutes of Proceedings which are attached to and forms part of this report.

**2. CHAIRMAN AND MEMBERS OF THE COMMITTEE**

The following Members of the Legislative Assembly were elected as Members of the Standing Public Accounts Committee on 29 May 2013:

Mr Roy McTaggart, JP, MLA – Chairman

Hon McKeever Bush, JP, MLA – Deputy Chairman

Mr Winston Connolly, MLA – Member

Mr Joseph Hew, MLA – Member

Mr Alva Suckoo, MLA – Member (*note: resigned*)

*Mr Alva Suckoo resigned effective 25<sup>th</sup> June 2013 and on 4<sup>th</sup> September 2013 Capt Eugene Ebanks was elected as a Member.*

**3. MEETINGS OF THE COMMITTEE**

The Committee met on the following dates during the reporting period:

- (i) Thursday, 11<sup>th</sup> July 2013
- (ii) Wednesday, 18<sup>th</sup> September 2013
- (iii) Wednesday, 18<sup>th</sup> September 2013 (*with Witnesses in Chamber*)

- (iv) Thursday, 19<sup>th</sup> September 2013 (*with Witnesses in Chamber*)
- (v) Friday, 27<sup>th</sup> September 2013 (*with Witnesses in Chamber*)
- (vi) Thursday, 17<sup>th</sup> October 2013
- (vii) Thursday, 16<sup>th</sup> January 2014
- (viii) Wednesday, 19<sup>th</sup> February 2014
- (ix) Tuesday, 4<sup>th</sup> March 2014
- (x) Tuesday, 15<sup>th</sup> April 2014

#### **4. ATTENDANCE OF MEMBERS**

The attendance of Members at meetings is recorded in the Minutes of Proceedings which are attached to and form part of this Report.

#### **5. PERSONS IN ATTENDANCE**

In accordance with Standing Order 77(8), the following persons were in attendance at the Committee meetings:

- Mr Alastair Swarbrick, Auditor General – Office of the Auditor General
- Mr Garnet Harrison, Deputy Auditor General – Office of the Auditor General
- Mr Martin Ruben, Audit Principal of Performance Auditing – Office of the Auditor General

**5.1** In accordance with Standing Order 77(8), the following persons were in attendance at the meetings in open forum in the Chamber of the Legislative Assembly:

- Mr Alastair Swarbrick, Auditor General – Office of the Auditor General
- Mr Garnet Harrison, Deputy Auditor General – Office of the Auditor General
- Mr Martin Ruben, Audit Principal of Performance Auditing – Office of the Auditor General
- Mr Patrick Smith, Financial Audit Manager – Office of the Auditor General
- Mrs Sonia McLaughlin, Deputy Financial Secretary/Chief Officer – Ministry of Finance and Economic Development
- Ms Anne Owens, Senior Assistant Financial Secretary – Ministry of Finance and Economic Development
- Mrs Debra Welcome, Accountant General – Treasury Department
- Mrs Gloria Myles, Deputy Accountant General – Treasury Department

## **6. WITNESSES CALLED BEFORE THE COMMITTEE**

In accordance with the provisions of Standing Order 77(4), the Committee may invite any public officer or member of staff of a non-Government organisation to give information or explanation to assist the Committee in the performance of its duties. Persons appeared before the Committee to give evidence on the following dates in the Chamber of the Legislative Assembly:

- Wednesday, 18<sup>th</sup> September 2013
- Thursday, 19<sup>th</sup> September 2013
- Friday, 27<sup>th</sup> September 2013

## **7. PRACTICE AND PROCEDURE OF THE COMMITTEE (S.O 77 (6))**

The Committee agreed that in accordance with the provisions of Standing Order 77 (6), all meetings at which witnesses are invited to provide information, should be held in an open forum in the Chamber of the Legislative Assembly. This decision was taken to promote openness and accountability in Government.

## **8. REPORTS AND PAPERS FOR CONSIDERATION**

In accordance with the provision of Standing Order 77(1), the Committee considered the following Reports referred to it by the House:

### **8.1 Outstanding Reports from the Previous Government Term**

The following outstanding Reports from the previous Committee were brought forward into the new term to be considered by the new Committee:

- Road Paving Expenditure in Cayman Brac: Public Interest Report - April 2012
- Management of Major Capital Projects – June 2012
- Financial and Performance Reporting – Progress Update as at October 2012

### **8.2 Reports Received during the Current Government Term**

Along with the above outstanding Reports, the Committee received the following Reports from the Auditor General during the reporting period 2013-2014:

- Financial and Performance Reporting: Statutory Authorities and Government Companies for the year ending 30 June 2011
- Financial and Performance Reporting – Progress Update as at October 2012
- Management of Air Ambulance Services: Public Interest Report – June 2013

- Restoring Financial Accountability: A Time for Change? – June 2013
- Financial and Performance Reporting – Status Update as of 30 September 2013
- Consultation on our Future Performance Audit Programme – June 2013
- Governance in the Cayman Islands Government: Key Messages – December 2013
- Governance in the Cayman Islands Government: Describing the Framework – December 2013
- Governance in the Cayman Islands Government: How Core Government Manages Resources – December 2013
- Governance in the Cayman Islands Government: The Accountability of SAGCs – December 2013
- Governance in the Cayman Islands Government: A Survey of SAGC Governance – December 2013

### **8.3 Reports of the Committee to be Tabled in the House**

The following Auditor General Reports have been dealt with in Public hearings and the Committee has prepared Reports which will be Tabled during this meeting of the House:

- Management of Major Capital Projects – June 2012
- Management of Air Ambulance Services: Public Interest Report - June 2013
- Restoring Financial Accountability: A Time for Change? - June 2013
- Financial and Performance Reporting: Statutory Authorities and Government Companies for the year ending 30 June 2011

### **8.4 Reports of the Auditor General Tabled in the House**

The following Auditor General Report has been laid on the Tabled in the House on the 18<sup>th</sup> November 2013:

- Annual Report of the Office of the Auditor General – 30 June 2013

### **8.5 Outstanding Reports for Public Hearing by the Committee**

The Committee has received the following Reports of the Auditor General and agreed that witnesses be called to assist the Committee in its deliberations and consideration of these Reports:

- Governance in the Cayman Islands Government: Key Messages – December 2013
- Governance in the Cayman Islands Government: Describing the Framework – December 2013
- Governance in the Cayman Islands Government: How Core Government Manages Resources – December 2013
- Governance in the Cayman Islands Government: The Accountability of SAGCs – December 2013
- Governance in the Cayman Islands Government: A Survey of SAGC Governance – December 2013

### **8.6 Papers Received by the Committee**

The Committee has reviewed and approved the following Papers of the Auditor General:

- 2013/14 Annual Budget Statement for the Year Ending 30 June 2014 for the Office of the Auditor General
- 2013/14 AP&E Submission for the Year Ending 30 June 2014 for the Office of the Auditor General
- 2014/15 Annual Budget Statement for the Year Ending 30 June 2015 for the Office of the Auditor General
- 2014/15 AP&E Submission for the Year Ending 30 June 2015 for the Office of the Auditor General

### **ACKNOWLEDGEMENT**

The Committee is most appreciative of the efforts of the Auditor General and his staff in presenting very fair, detailed and informative Reports and for the support, assistance and constructive advice given throughout its deliberations.

The Committee also thanks the staff of the Legislative Assembly for the assistance provided.

### **REPORT OF THE COMMITTEE TO THE HOUSE**

The Committee agrees that this Report be the *Annual Report of the Standing Public Accounts Committee* to the House for the year 2013-2014.

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Mr Roy McTaggart, JP, MLA – Chairman